

AN ACT
RELATING TO PUBLIC FUNDING AND REGULATORY MATTERS AND
REVISING APPROPRIATIONS AND INCLUDING EFFECTIVE AND
OTHER APPLICABILITY DATE PROVISIONS, AND MAKING PENALTIES
APPLICABLE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I
UNIFORM PROVISIONS

Section 1. LEGISLATIVE GROUP HEALTH PLANS. The group health insurance coverage available to members and employees of the general assembly on or after the effective date of this section shall not provide for additional coverage benefits, lower costs, or other enhancements that are unavailable to officials and employees of the executive branch of state government.

Sec. 2. STATE AGENCY OFFICE SUPPLIES PURCHASE, EQUIPMENT PURCHASES, PRINTING AND BINDING, AND MARKETING.

1. For the purposes of this section, "department" means the same as defined in section 8.2.

2. a. For the period beginning on the effective date of this section through the close of the fiscal year ending on June 30, 2011, each state department shall be subject to a limitation on expenditures made on or after the effective date of this section for office supplies, purchases of equipment, office equipment, and equipment noninventory, printing and binding, and marketing in accordance with this section.

b. The limitation shall be equal to 50 percent of the unexpended or unencumbered amount that a department has budgeted or otherwise designated for purposes of office supplies, purchases of equipment, office equipment, and equipment noninventory, printing and binding, and marketing from the appropriations made from all sources other than federal funds for the fiscal year beginning July 1, 2010, and ending June 30, 2011, to the department from all sources, as of the effective date of this section.

3. For the period beginning on the effective date of this section through the close of the fiscal year ending on June 30, 2011, out-of-state travel by an employee of a department, which travel is funded in whole or in part by an appropriation from a source other than federal funds, shall not be authorized unless a waiver for the travel is approved by the executive council. The executive council shall adopt waiver criteria based on the relative importance of the travel to fulfilling statutorily required duties, the potential for the travel to bring cost savings or enhanced revenues for the state, and other means to determine whether the benefit or potential benefit of the travel significantly outweighs the potential cost.

4. The committees on appropriations of the senate and house of representatives shall recommend legislation applying a directive for the executive branch to implement a master marketing contract for state agencies that commences on or before July 1, 2011.

5. The appropriations to which the expenditure reductions required by this section are attributed shall be reduced by the amount of the expenditure reductions. Within 30 days of the enactment date of this section, the department of management shall apply such appropriation reductions and shall submit a report to the general assembly and legislative services agency itemizing the expenditure and appropriation reductions applied.

6. This section is not applicable to the state board of regents and the institutions under the control of the state board.

Sec. 3. Section 7E.3, Code 2011, is amended by adding the following new subsection:

NEW SUBSECTION. 5. *Adults not lawfully present.* Unless expressly authorized by federal or state law, ensure that the public benefits administered by the department or independent agency are not provided to persons who are not lawfully present in the United States.

Sec. 4. Section 68B.8, Code 2011, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A state agency of the executive branch of state government shall not employ a person through the use of its public funds whose position with the agency is primarily representing the agency relative to the passage, defeat, approval, or modification of legislation that is being considered by the general assembly.

Sec. 5. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION II

ADMINISTRATION AND REGULATION

Sec. 6. JOINT APPROPRIATIONS SUBCOMMITTEE ON ADMINISTRATION AND REGULATION REQUIREMENTS. If the joint appropriations subcommittee on administration and regulation determines one or both of the options described in subsections 1 and 2 are significantly less costly than maintaining the current system, the joint subcommittee shall develop and shall submit recommended implementation provisions to the general assembly's committees on appropriations in proposed legislation concerning one or both of the following:

1. Eliminating and selling the pool of state-owned passenger vehicles located in Polk county for temporary assignment to multiple drivers of a department or agency that is located within Polk county. The recommendations shall not encompass vehicles assigned for law enforcement purposes or for specialized use by the department of natural resources.

2. Outsourcing state vehicle leasing through a private entity to fill the needs addressed by the vehicles subject to sale under subsection 1.

Sec. 7. DEPARTMENT OF ADMINISTRATIVE SERVICES — STATE-OWNED PASSENGER VEHICLES.

1. Consistent with the requirements of section 8A.361, for the period beginning on the effective date of this section and ending June 30, 2011, the department of administrative

services shall be the sole department authorized to operate a pool of passenger vehicles located in Polk county for temporary assignment to multiple drivers of a state department or agency that is located within Polk county. For that period, the department shall not purchase new passenger vehicles for the pool. The department shall continue to be the sole department authorized to operate a pool of passenger vehicles as provided under this section until a date specified in a later enactment, or the end date of the period, whichever is later.

2. For purposes of this section, "passenger vehicles" means United States environmental protection agency designated compact sedans, compact wagons, midsize sedans, midsize wagons, full-size sedans, and passenger minivans. "Passenger vehicles" does not mean utility vehicles, vans other than passenger minivans, fire trucks, ambulances, motor homes, buses, medium-duty and heavy-duty trucks, heavy construction equipment, and other highway maintenance vehicles, vehicles assigned for law enforcement purposes, vehicles assigned for specialized use by the department of natural resources, and any other classes of vehicles of limited application approved by the director of the department of administrative services.

Sec. 8. SALE OR LEASE OF IOWA COMMUNICATIONS NETWORK. The Iowa telecommunications and technology commission shall implement a request for proposals process to sell or lease the Iowa communications network. The request for proposals shall provide for the sale to be concluded or the lease to commence during the fiscal year beginning July 1, 2011. The commission shall condition the sale or lease of the Iowa communications network with terms that will allow existing authorized users of the network to continue such use at a lower overall long-term cost when compared to the anticipated operation and maintenance costs if state ownership and control were to continue. Public funds shall not be used to secure the purchase of the network. The commission shall submit periodic status reports to the general assembly at three-month intervals, beginning on October 1, 2011, regarding progress made toward selling or leasing the network.

Sec. 9. Section 8A.321, subsection 6, paragraph a, Code 2011, is amended to read as follows:

a. Lease all buildings and office space necessary to carry out the provisions of this subchapter or necessary for the proper functioning of any state agency at the seat of government. For state agencies at the seat of government, the

director may lease buildings and office space in Polk county or in a county contiguous to Polk county. If no specific appropriation has been made, the proposed lease shall be submitted to the executive council for approval. The cost of any lease for which no specific appropriation has been made shall be paid from the fund provided in section 7D.29. An office space lease shall not be terminated at a time when either contract damages or early termination penalties may be applicable for doing so.

Sec. 10. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION III
ECONOMIC DEVELOPMENT

Sec. 11. Section 15.108, subsection 5, paragraph c, Code 2011, is amended to read as follows:

c. Coordinate and develop with the department of transportation, the department of natural resources, the department of cultural affairs, ~~the generation Iowa commission,~~ the vision Iowa board, other state agencies, and local and regional entities public interpretation, marketing, and education programs that encourage Iowans and out-of-state visitors to participate in the recreational and leisure opportunities available in Iowa. The department shall establish and administer a program that helps connect both Iowa residents and residents of other states to new and existing Iowa experiences as a means to enhance the economic, social, and cultural well-being of the state. The program shall include a broad range of new opportunities, both rural and urban, including main street destinations, green space initiatives, and artistic and cultural attractions.

Sec. 12. 2010 Iowa Acts, chapter 1186, section 1, subsection 11, is amended to read as follows:

11. For membership in North America's supercorridor coalition:

..... \$ 50,000
Beginning July 1, 2011, the department shall not renew membership in North America's supercorridor coalition.

Sec. 13. REPEAL. Section 15.421, Code 2011, is repealed.

Sec. 14. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION IV

EDUCATION

Sec. 15. 2010 Iowa Acts, chapter 1183, section 6, subsection 1, is amended to read as follows:

1. GENERAL ADMINISTRATION

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	7,096,482
		<u>7,037,482</u>
.....	FTEs	83.67

Sec. 16. LIBRARY ACQUISITION FUNDING — DEPARTMENT OF EDUCATION — STATE LIBRARY.

1. For the period beginning on the effective date of this section through the close of the fiscal year ending on June 30, 2011, the department of education shall be subject to a limitation on expenditures made on or after the effective date of this section for library acquisitions at the state library including digital acquisitions.

2. The limitation shall be equal to 50 percent of the unexpended or unencumbered amount that the department of education has budgeted or otherwise designated for purposes of library acquisitions, including digital acquisitions, from the appropriations made to the department from all sources, as of the effective date of this section.

Sec. 17. REGENTS UNIVERSITY LEAVE LIMITATION. For the period beginning on the effective date of this section and ending June 30, 2012, the state board of regents shall limit the number of leave of absence assignments granted pursuant to section 262.9, subsection 14, to not more than the equivalent of 3 percent of the faculty staff members employed at each of the institutions under the state board. In addition, the board shall establish policies and oversight to ensure that the assignments enhance the core mission of the institutions. The board shall annually prepare a report comparing each assignment proposal to the results received.

Sec. 18. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION V

HEALTH AND HUMAN SERVICES

Sec. 19. Section 217.6, Code 2011, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The rules and regulations

adopted for the public benefits and programs administered by the department of human services shall apply the residency eligibility restrictions required by federal and state law.

Sec. 20. DEPARTMENT ON AGING — PLAN FOR REDUCTION IN NUMBER OF AREA AGENCIES ON AGING. The department on aging shall develop a plan for reducing the number of area agencies on aging in the state, to be effective beginning July 1, 2012. The department shall submit the plan to the standing committees on human resources of the senate and house of representatives and the joint appropriations subcommittee on health and human services on or before December 15, 2011.

LEGISLATIVE HEALTH CARE
COVERAGE COMMISSION

Sec. 21. 2009 Iowa Acts, chapter 118, section 1, subsection 11, is amended to read as follows:

11. This section is repealed on ~~December 31, 2011~~ July 1, 2013.

Sec. 22. 2009 Iowa Acts, chapter 183, section 65, subsection 3, is amended to read as follows:

3. There is appropriated from the human services reinvestment fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010, the following amount to be used for the following designated purpose:

For the legislative services agency to be used for costs associated with the legislative health care coverage commission created in 2009 Iowa Acts, Senate File 389, if enacted, or a similar legislative commission:

..... \$ ~~315,000~~
160,000

Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that begins July 1, 2010.

Sec. 23. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION VI
INFRASTRUCTURE AND TRANSPORTATION

Sec. 24. WILDFLOWERS. For the period beginning on the effective date of this section through the close of the fiscal year ending June 30, 2011, the department of transportation shall only pay for wildflowers or other aesthetic plantings when

justified to prevent erosion or control weed growth, and to reduce maintenance costs.

Sec. 25. SUSTAINABLE COMMUNITIES — JOINT APPROPRIATIONS SUBCOMMITTEE ON TRANSPORTATION, INFRASTRUCTURE, AND CAPITALS. The joint appropriations subcommittee on transportation, infrastructure, and capitals shall develop and, on or before April 4, 2011, shall submit recommended implementation provisions to the general assembly’s committees on appropriations in proposed legislation concerning reductions of all identifiable appropriations enacted by the Eighty-third General Assembly, 2010 session, for purposes of sustainable communities projects.

Sec. 26. 2010 Iowa Acts, chapter 1184, section 1, subsection 1, paragraph c, unnumbered paragraph 1, is amended to read as follows:

For the state’s share of support in conjunction with the city of Des Moines and local area businesses to provide a free shuttle service to the citizens of Iowa that includes transportation between the capitol complex and the downtown Des Moines area, notwithstanding section 8.57, subsection 6, paragraph “c”:

..... \$ 200,000
125,000

Sec. 27. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION VII
REBUILD IOWA OFFICE

Sec. 28. Section 16.191, subsection 2, paragraph e, Code 2011, is amended to read as follows:

e. ~~The executive director of the rebuild Iowa office or the director’s designee until June 30, 2011, and then~~ the administrator of the homeland security and emergency management division of the department of public defense or the administrator’s designee.

Sec. 29. Section 29C.20B, subsection 1, Code 2011, is amended to read as follows:

1. ~~The rebuild Iowa office shall work with the~~ department of human services and nonprofit, voluntary, and faith-based organizations active in disaster recovery and response in coordination with the homeland security and emergency management division shall work to establish a statewide system of disaster case management to be activated following

the governor's proclamation of a disaster emergency or the declaration of a major disaster by the president of the United States for individual assistance purposes. Under the system, the department of human services shall coordinate case management services locally through local committees as established in each local emergency management commission's emergency plan. ~~Beginning July 1, 2011, the department of human services shall assume the duties of the rebuild Iowa office under this subsection.~~

Sec. 30. Section 29C.20B, subsection 2, unnumbered paragraph 1, Code 2011, is amended to read as follows:

The department of human services, in conjunction with ~~the rebuild Iowa office,~~ the homeland security and emergency management division, and an Iowa representative to the national voluntary organizations active in disaster, shall adopt rules pursuant to chapter 17A to create coordination mechanisms and standards for the establishment and implementation of a statewide system of disaster case management which shall include at least all of the following:

Sec. 31. Section 103A.8C, subsection 1, Code 2011, is amended to read as follows:

1. The commissioner, after consulting with and receiving recommendations from the department of public defense, and the department of natural resources, ~~and the rebuild Iowa office,~~ shall adopt rules pursuant to chapter 17A specifying standards and requirements for design and construction of safe rooms and storm shelters. In developing these standards, the commissioner shall consider nationally recognized standards. The standards and requirements shall be incorporated into the state building code established in section 103A.7, but shall not be interpreted to require the inclusion of a safe room or storm shelter in a building construction project unless such inclusion is expressly required by another statute or by a federal statute or regulation. However, if a safe room or storm shelter is included in any building construction project which reaches the design development phase on or after January 1, 2011, compliance with the standards developed pursuant to this section shall be required.

Sec. 32. 2010 Iowa Acts, chapter 1189, section 28, is amended to read as follows:

SEC. 28. REBUILD IOWA OFFICE.

There is appropriated from the general fund of the state to the rebuild Iowa office for the fiscal year beginning July 1,

2010, and ending June 30, 2011, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	647,014
		<u>497,014</u>
.....	FTEs	12.00

It is the intent of the general assembly that the rebuild Iowa office shall be repealed effective June 30, 2011, and shall not receive an appropriation from the general fund of the state after that date.

Sec. 33. REBUILD IOWA OFFICE ELIMINATION — JOINT APPROPRIATIONS SUBCOMMITTEE ON THE JUSTICE SYSTEM. The joint appropriations subcommittee on the justice system shall consult with the homeland security and emergency management division of the department of public defense and other relevant sources in proposing legislation identifying the appropriate state agencies to assume the duties of the rebuild Iowa office.

Sec. 34. EFFECTIVE UPON ENACTMENT. The provision of this division of this Act amending 2010 Iowa Acts, chapter 1189, section 28, being deemed of immediate importance, takes effect upon enactment.

DIVISION VIII
CORRECTIVE PROVISIONS

EARLY CHILDHOOD IOWA INITIATIVE

Sec. 35. 2010 Iowa Acts, chapter 1031, section 310, is amended by adding the following new subsection:

5. a. References to community empowerment areas in 2010 Iowa Acts, shall be deemed to instead refer to early childhood Iowa areas, including but not limited to such references made in the following provisions:

- (1) 2010 Iowa Acts, chapter 1183, section 6, subsection 10, paragraph "c".
- (2) 2010 Iowa Acts, chapter 1192, section 2, subsection 4, paragraph "a".
- (3) 2010 Iowa Acts, chapter 1192, section 6, subsection 12.

b. References to the Iowa empowerment fund and the school ready children grants account in 2010 Iowa Acts, shall be deemed to instead refer to the early childhood Iowa fund and the comparable account within that fund, including but not limited to such references made in the following provisions: 2010 Iowa Acts, chapter 1183, section 6, subsections 10, 11, and 12.

UNEMPLOYMENT COMPENSATION PROGRAM REFERENCE

Sec. 36. 2010 Iowa Acts, chapter 1188, section 22, is amended to read as follows:

SEC. 22. UNEMPLOYMENT COMPENSATION PROGRAM. Notwithstanding section 96.9, subsection 4, paragraph "a", moneys credited to the state by the secretary of the treasury of the United States pursuant to section 903 of the Social Security Act are appropriated to the department of workforce development and shall be used by the department for the administration of the unemployment compensation program only. This appropriation shall not apply to any fiscal year beginning after December 31, ~~2009~~ 2010.

DIVISION IX

GOVERNMENT EFFICIENCY MEASURES

Sec. 37. Section 8.51, Code 2011, is amended to read as follows:

8.51 ~~Fiscal year of political~~ Political subdivisions — fiscal year — unexpended funds.

1. The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30. For the purpose of this section, the term political subdivision includes school districts.

2. Each department that provides state funding to a political subdivision of the state shall annually review the statutory and regulatory requirements applicable to the political subdivision's receipt of the funding. The purpose of the review is to identify any barrier in statute or departmental rule or policy that would prevent recovery of any such state funding provided to a political subdivision that remains unencumbered or unobligated and the political subdivision no longer complies with requirements to receive the state funding. If an identified barrier exists in state law, the department shall propose legislation to the governor and general assembly to remove the barrier. If an identified barrier is in departmental rule or policy, the department shall amend the rule or policy to remove the barrier.

Sec. 38. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION X

BUDGET AND TAX RATE DATABASE

Sec. 39. Section 8.6, Code 2011, is amended by adding the following new subsection:

NEW SUBSECTION. 9A. *Budget and tax rate databases.* To develop and make available to the public a searchable budget database and internet site as required under chapter 8G, division I, and to develop and make available to the public a searchable tax rate database and internet site as required under chapter 8G, division II.

Sec. 40. Section 8A.502, subsection 9, Code 2011, is amended by striking the subsection.

Sec. 41. NEW SECTION. 8G.1 **Intent — findings.**

The general assembly finds that taxpayers should be able to easily access the details on how the state is spending their tax dollars and the performance results achieved for those expenditures. Therefore, it is the intent of the general assembly to direct the department of management to create and maintain a searchable budget database and internet site detailing where tax dollars are expended, the purposes for which tax dollars are expended, and the results achieved for all taxpayer investments in state government.

Sec. 42. NEW SECTION. 8G.2 **Short title.**

This subchapter shall be known as and may be cited as the "*Taxpayer Transparency Act*".

Sec. 43. NEW SECTION. 8G.3 **Definitions.**

As used in this subchapter, unless the context otherwise requires:

1. "*Agency*" means a state department, office, board, commission, bureau, division, institution, or public institution of higher education. "*Agency*" includes individual state agencies and programs, as well as those programs and activities that are administered by or involve more than one agency. "*Agency*" includes all elective offices in the executive branch of government and the general assembly. "*Agency*" includes the judicial branch of state government.

2. "*Director*" means the director of the department of management.

3. "*Entity*" or "*recipients*" means any of the following:

- a. A corporation.
- b. An association.
- c. An employee union.
- d. A limited liability company.
- e. A limited liability partnership.
- f. Any other legal business entity, including nonprofit entities.
- g. A grant recipient.

h. Contractors.

i. A county, city, school district, or other local government entity.

"Entity" or *"recipients"* does not include an individual recipient of state assistance, an employee, or a student. The department of management shall define by rule adopted pursuant to chapter 17A the meaning of the term *"individual recipient of state assistance"*.

4. *"Funding action or expenditure"* includes details on the type of spending that is provided including but not limited to grants, contracts, and appropriations. *"Funding action or expenditure"* includes tax exemptions or credits. Where possible, an electronic link to the actual grants or contracts shall be provided. An electronic link shall be in a format that is a searchable document.

5. *"Funding source"* means the state account or fund from which the expenditure is appropriated. *"Funding source"* does not include federal moneys or grants received by an agency.

6. *"Searchable internet site"* means an internet site that allows the public at no cost to search and compile the information identified in section 8G.4 and that provides such information in a format capable of being downloaded from the site to personal computers.

7. *"State audit or report"* shall include any audit or report issued by the auditor of state, department of management, legislative services agency, legislative committee, or executive body relating to the entity or recipient of state funds, the budget program or activity, or agency.

8. *"Tax exemption or credit"* means an exclusion from the operation or collection of a tax imposed in this state. Tax exemption or credit includes tax credits, exemptions, deductions, and rebates. *"Tax exemption or credit"* also includes sales tax refunds if such refunds are applied for and granted as a form of financial assistance, including but not limited to the refunds allowed in sections 15.331A and 423.4.

9. *"Taxing jurisdiction"* means a political subdivision of the state with the authority to levy taxes. Taxing jurisdiction includes but is not limited to a city, a county, a school district, and a township.

Sec. 44. NEW SECTION. 8G.4 Searchable budget database internet site created.

1. By January 1, 2013, the director shall develop and make publicly available a database internet site for searching,

accessing, and processing data, including the data required in this section, for the most recent state budget. The internet site shall be developed in such a way that the information can be provided to other software applications, including internet software applications, in a manner and format that allows such software applications to access and interpret the data using the internal programming of the software applications. In gathering or receiving information from agencies, the director shall make a good faith effort to minimize the costs and disruptions to other agencies and their computer systems of providing such information.

2. The searchable internet site developed pursuant to this section shall allow the public at no cost to search and compile the information provided pursuant to this subsection. Each state agency, except the institutions under the state board of regents, shall provide the following:

- a.* Name of the entity or recipient of state funds.
- b.* Amount of state funds expended.
- c.* Funding or expending agency.
- d.* Funding source.
- e.* Budget program or activity of the expenditure.
- f.* Descriptive purpose for the funding action or expenditure.
- g.* Expected performance outcome for the funding action or expenditure, to the extent that such information is available and can be provided.
- h.* Past performance outcomes achieved for the funding action or expenditure, to the extent that such information is available and can be provided.
- i.* State audit or report relating to the entity or recipient of state funds or the budget program or activity or agency.
- j.* Any other relevant information specified by the director.

3. For purposes of complying with this section, the institutions under the state board of regents, for each budgeted department, program, or activity, shall provide the following:

- a.* The funding source and the amount of state funds received by the institutions.
- b.* The amount of state funds expended by the institutions.
- c.* The names of the entities or recipients receiving state funds from the institutions.
- d.* The amounts paid to the entities or recipients named in paragraph "c".
- e.* A description of the department, program, or activity

involved, including, to the extent practicable, the descriptive purpose and expected performance outcome of each budget program or activity.

f. Past performance outcomes of the budget program or activity.

g. State audit or report relating to the budget program or activity.

h. Other information as the institutions may deem appropriate for a budget program or activity.

4. *a.* In providing information pursuant to this section on tax exemptions or credits, the department of revenue shall do the following:

(1) Provide aggregate information for those tax exemptions or credits that are claimed by individual taxpayers.

(2) Provide the information described in subsection 2 for those tax exemptions or credits that are awarded by an agency.

(3) Adhere to all applicable confidentiality provisions to the extent possible while complying with the requirements of this section.

b. An agency awarding tax exemptions or credits shall provide to the department of revenue any information the department may request regarding such exemptions or credits.

5. In addition to the information to be provided pursuant to subsection 2, there shall be provided on the searchable internet site all of the following:

a. A listing and description of awarded tax credits claimed for the individual income tax, corporate income tax, franchise tax, and insurance premiums tax. An awarded tax credit is a tax credit allowed and claimed through a state-authorized program. For each category of tax the internet site shall list each of the awarded tax credits applicable to it, the total amount of that tax credit claimed, and the number of taxpayers claiming the tax credit.

b. The estimated cost to the state of each of the twenty sales tax exemptions that account for the largest dollar amount share of sales tax exemptions under section 423.3. The estimated cost to the state shall include the amount of exempt sales by business type for each county. This paragraph does not apply to the tax exemptions pursuant to section 423.3, subsections 2, 31, 39, 58, 73, and 85.

c. The information to be provided pursuant to subsection 2 shall also be provided for entities or recipients of the awarded tax credits or exemptions described in this subsection.

6. This section does not apply to local governments.

Sec. 45. NEW SECTION. 8G.5 Internet site updates.

1. Effective July 1, 2013, the internet site shall be updated regularly as new data and information become available, but shall be updated no less frequently than annually within sixty days following the close of the state fiscal year. In addition, the director may update the internet site as new data becomes available. All agencies shall provide to the director data that is required to be included on the internet site not later than sixty days following the close of the state fiscal year. The director shall provide guidance to agency heads or the governing body of an agency to ensure compliance with this section.

2. By January 1, 2014, the director shall add data for the previous budgets to the internet site. Data for previous fiscal years may be added as it becomes available and as time permits. The director shall ensure that all data added to the internet site remain accessible to the public for a minimum of ten years.

Sec. 46. NEW SECTION. 8G.6 Noncompliance.

The director shall not be considered in compliance with this subchapter if the data required for the internet site is not available in a searchable manner and capable of being compiled or if the public is redirected to other government internet sites unless each of those sites displays information from all agencies and each category of information required can be searched electronically by field in a single search.

Sec. 47. NEW SECTION. 8G.10 Intent — findings.

The general assembly finds that increasing the ease of public access to state and local tax rates, particularly where the rates are currently available from disparate government sources and are difficult for the public to collect and efficiently aggregate, significantly contributes to governmental accountability, public participation, and the understanding of the cost of government services. Therefore, it is the intent of the general assembly to direct the department of management, in consultation with the department of revenue, to create and maintain a searchable database and internet site of each tax rate for all taxing jurisdictions in the state to make citizen access to state and local tax rates as open, transparent, and publicly accessible as is feasible.

Sec. 48. NEW SECTION. 8G.11 Short title.

This subchapter shall be known and cited as the "*Taxation Disclosure Act*".

Sec. 49. NEW SECTION. 8G.12 Tax rate database.

1. *Searchable tax rate database.* By January 1, 2012, the department of management, in consultation with the department of revenue, shall make publicly available on an internet site a searchable database of all tax rates in the state for each taxing jurisdiction. The information shall include all applicable tax types imposed in the taxing jurisdiction and shall be organized, presented, and accessible, to the extent possible, by county, city, and physical address for each residency or business. Individual tax levies shall be further specified within each tax rate.

2. *Geographical tax rate map.* In addition to searching for tax rates in the manner described in subsection 1, searches shall be accommodated by a geographical tax rate map of the state that is capable of being displayed with a level of specificity corresponding to each taxing jurisdiction.

Sec. 50. NEW SECTION. 8G.13 Updating database.

To facilitate the department of management's efforts in creating and maintaining a searchable database of the taxes identified in section 8G.12, subsection 3, for all taxing jurisdictions in the state, each taxing jurisdiction may annually be required to report its tax rates to the department of management or the department of revenue and shall report any changes to its tax rates within thirty days of the change.

Sec. 51. Section 422.20, subsection 3, paragraph a, Code 2011, is amended to read as follows:

a. Unless otherwise expressly permitted by section 8A.504, section 8G.4, section 96.11, subsection 6, section 421.17, subsections 22, 23, and 26, subsection 27, paragraph "k", and subsection 31, section 252B.9, section 321.40, subsection 6, sections 321.120, 421.19, 421.28, 422.72, and 452A.63, and this section, a tax return, return information, or investigative or audit information shall not be divulged to any person or entity, other than the taxpayer, the department, or internal revenue service for use in a matter unrelated to tax administration.

Sec. 52. Section 422.72, subsection 3, paragraph a, Code 2011, is amended to read as follows:

a. Unless otherwise expressly permitted by section 8A.504, section 8G.4, section 96.11, subsection 6, section 421.17, subsections 22, 23, and 26, subsection 27, paragraph "k", and subsection 31, section 252B.9, section 321.40, subsection 6, sections 321.120, 421.19, 421.28, 422.20, and 452A.63, and this section, a tax return, return information, or investigative or

audit information shall not be divulged to any person or entity,
other than the taxpayer, the department, or internal revenue
service for use in a matter unrelated to tax administration.

KRAIG PAULSEN
Speaker of the House

JOHN P. KIBBIE
President of the Senate

I hereby certify that this bill originated in the House and
is known as House File 45, Eighty-fourth General Assembly.

W. CHARLES SMITHSON
Chief Clerk of the House

Approved _____, 2011

TERRY E. BRANSTAD
Governor